

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
NORTHEASTERN DIVISION**

MATTHEW JAMES CORDES,)	
)	
Movant/Defendant,)	
)	Case Numbers:
vs.)	5:08-cv-8006-CLS-PWG
)	5:05-cr-0500-CLS-TMP
UNITED STATES OF AMERICA,)	
)	
Respondent.)	

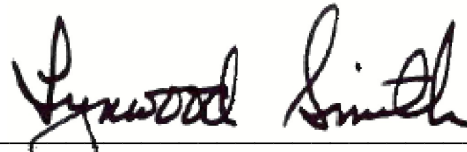
MEMORANDUM OPINION

This case is before the court on the motion to vacate, set aside or correct a sentence filed by Matthew James Cordes pursuant to 28 U.S.C. § 2255. On February 23, 2011, the magistrate judge filed a report and recommendation, recommending that the motion be denied. An order allowing Mr. Cordes an additional 15 days in which to file objections was entered on March 8, 2011, after his copy of the report and recommendation was returned by the Postal Service as undeliverable. On March 25, 2011, Mr. Cordes filed objections to the report and recommendation.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the findings and recommendation and the objections filed by Mr. Cordes, the Court is of the opinion that the magistrate judge's findings are due to be, and hereby are, ADOPTED, and his recommendation is ACCEPTED. Accordingly,

the motion to vacate is due to be DENIED. A final judgment will be entered.

DONE this 29th day of March, 2011.

A handwritten signature in black ink, reading "Lynwood Smith". The signature is written in a cursive, flowing style. The first name "Lynwood" is written with a large, prominent 'L' and the last name "Smith" is written with a large, prominent 'S'. The signature is positioned above a horizontal line.

United States District Judge